Office of the Commissioner of Lobbying of Canada

2015–16

Report on Plans and Priorities

The Honourable Tony Clement, PC, MP
President of the Treasury Board

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Commissioner's Message

I am pleased to present the 2015–16 Report on Plans and Priorities for the Office of the Commissioner of Lobbying. My mandate is threefold: maintaining a registry of lobbyists that is accessible to Canadians; fostering awareness of the requirements of the *Lobbying Act*; and ensuring compliance with the *Lobbying Act* and the *Lobbyists' Code of Conduct*.

The *Lobbying Act* is based on the premise that lobbying is legitimate and must be conducted in a transparent manner. The Registry of Lobbyists is the primary instrument for the public disclosure of lobbying activities at the federal level. The Registry of Lobbyists allows Canadians to know who is lobbying federal public office holders and about which topics. In 2015–16, my Office will explore options to ensure the long-term viability of the Lobbyists Registration System.

While the purpose of the *Lobbying Act* is to ensure that federal lobbying activities are conducted in a transparent manner, the *Lobbyists' Code of Conduct* outlines the behaviour expected of lobbyists to ensure they conduct themselves according to the highest ethical standards. As Commissioner of Lobbying, it is my responsibility to develop and enforce the *Lobbyists' Code of Conduct*.

After consulting interested stakeholders in 2013–14, and based on my experience in administering the *Lobbyists' Code of Conduct*, I revised the Code in 2014–15. As required by the *Lobbying Act*, I launched a public consultation on the revised Code in the fall of 2014. My priority for 2015–16 is to finalize the Code, taking into account the results of the consultation; refer the Code to the House of Commons Standing Committee on Access to Information, Privacy and Ethics; and publish the final Code in the *Canada Gazette*. I will also develop the necessary guidance and tools for lobbyists to ensure that those who are subject to the Code can comply.

My staff and I will continue to meet with lobbyists, elected officials and their staff, senior managers of the federal public service, and other interested stakeholders, to ensure the requirements of the *Lobbying Act* and the *Lobbyists' Code of Conduct* are known and understood. This year, I will focus my resources on educating stakeholders about the revised *Lobbyists' Code of Conduct*.

I am committed to ensuring compliance with the *Lobbying Act* and the *Lobbyists' Code of Conduct*. I will continue to refine existing compliance verification processes, and increase the number of advisory letters sent to potential registrants. This will enhance transparency and accountability by ensuring that those who are lobbying federal public office holders are in compliance with the *Lobbying Act*.

I remain committed to ensuring that both the *Lobbying Act* and the *Lobbyists' Code of Conduct* are administered and enforced to foster transparency and high ethical standards in federal lobbying activities. I look forward to the challenges and opportunities that the coming year will bring.

Karen E. Shepherd
Commissioner of Lobbying

Section I: Organizational Expenditure Overview

Organizational Profile

Deputy Head: Karen E. Shepherd

Enabling Instrument: *Lobbying Act*, R.S.C., 1985, c. 44 (4th Supp.) [i]

Year of Incorporation: 2006

Other: The Office of the Commissioner of Lobbying supports the Commissioner of Lobbying, who is an independent Agent of Parliament.

Organizational Context

Raison d'être

As an Agent of Parliament, the Commissioner of Lobbying of Canada reports directly to the House of Commons and the Senate. The mandate of the Office of the Commissioner of Lobbying (OCL) is to support the Commissioner in administering the *Lobbying Act* (the Act) and to ensure compliance with the *Lobbyists' Code of Conduct* (the Code). The Act and the Code contribute to the confidence of Canadians in the integrity of government decision-making. The Act ensures transparency and accountability of communications between lobbyists and federal public office holders, and the Code ensures lobbyists behave ethically.

For administrative purposes, the President of the Treasury Board is responsible for tabling in Parliament the OCL's Report on Plans and Priorities and Departmental Performance Report.

Responsibilities

The Commissioner of Lobbying is responsible for the administration of the *Lobbying Act*. The authority of the Commissioner is derived from the Act.

The mandate of the Commissioner is threefold:

- Establish and maintain the Registry of Lobbyists, which contains and makes public the information disclosed by lobbyists;
- Develop and implement educational programs to foster public awareness of the requirements of the Act; and
- Undertake administrative reviews and investigations to ensure compliance with the Act and the *Lobbyists' Code of Conduct*.

Under the Act, the Commissioner of Lobbying has the authority to grant exemptions to former designated public office holders who are subject to a five-year prohibition on lobbying activities.

The Commissioner reports annually to Parliament on the administration of the Act and the Code. At the end of any investigation, the Commissioner is also required to submit a Report on Investigations to Parliament, to present her findings, conclusions, and the reasons for her conclusions.

Strategic Outcome and Program Alignment Architecture

1. **Strategic Outcome**: Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

   1.1. **Program**: Registry of Lobbyists

   1.2. **Program**: Outreach and Education

   1.3. **Program**: Compliance and Enforcement

   Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Program
Replicate the Lobbyists Registration System (LRS) on OCL's segregated network and make full use of the development environment for the LRS.	New	Registry of Lobbyists

Description

Why is this a priority?

- A robust, stable and user-friendly Registry of Lobbyists is essential for lobbyists to register and report their lobbying activities in accordance with the *Lobbying Act* and for Canadians to access timely information about lobbying activities.
- The integrity and accessibility of the Registry of Lobbyists has been identified as a corporate risk area. The OCL needs to understand the cost-effectiveness of maintaining and developing the LRS to ensure the Registry's long-term viability.
- The LRS's business rules and data architecture were documented in 2013–14. A segregated network and a protected development environment for the LRS were implemented in 2014–15. Replicating the Registry database and making full use of the LRS development environment are the next steps to protecting the integrity of the Registry over the long term.

What are the plans for meeting this priority?

- Secure the services of a software developer to replicate the LRS functionality on OCL's segregated network.
- Make use of the development environment for the LRS in order to update, mine and report on Registry data internally and to develop options for the long-term maintenance and development of the LRS.

[1] Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP.

Priority	Type	Program
Finalize, implement and communicate the revised *Lobbyists' Code of Conduct*.	Previously committed to	Outreach and Education

Description

Why is this a priority?

- The Commissioner is responsible for the administration of the *Lobbying Act* and the *Lobbyists' Code of Conduct*.
- In 2014–15, the Commissioner published a report indicating that while the Code is working well, there were opportunities for improvement. The *Lobbyists' Code of Conduct* was subsequently revised. As required by the *Lobbying Act*, the Commissioner conducted a public consultation to engage interested stakeholders.
- Once the revised Code comes into effect, it is critical that lobbyists understand the requirements so that they comply.

What are the plans for meeting this priority?

- The OCL will analyze the results of the consultation on the revised *Lobbyists' Code of Conduct* and finalize the Code.
- The Commissioner will refer the Code to the House of Commons Standing Committee on Access to Information, Privacy, and Ethics.
- The Commissioner will submit the final *Lobbyists' Code of Conduct* for publication in the *Canada Gazette*, where she will indicate the date when it will come into force.
- The OCL will develop the necessary guidance and tools to ensure that those who are subject to the Code understand the requirements of the Code and comply.

Priority	Type	Program
Refine existing compliance verification processes.	Previously committed to	Compliance and Enforcement

Description

Why is this a priority?

- Compliance verification ensures that registrable lobbying activity is properly reported, and information provided by lobbyists is accurate and complete. This will enhance transparency by ensuring that those who are lobbying federal public office holders are in compliance with the *Lobbying Act*.

What are the plans for meeting this priority?

- The compliance verification activities introduced in 2014–15 will be refined, leading to an increased number of advisory letters sent to potential registrants.
- The automated case management system installed in 2014–15 will be put into operation. Implementation of the new system will include the development and documentation of procedures, as well as training for staff. The system will improve the management of compliance files and allow for more efficient compliance analysis.

Priority	Type	Program
Finalize and implement an IM/IT strategy.	New	Internal Services

Description

Why is this a priority?

- Strong information management and information technology helps the OCL deliver on its mandate efficiently and effectively.
- An IM/IT strategy will identify options to address gaps noted in previous OCL audits and risk analyses.

What are the plans for meeting this priority?

- The OCL will finalize and implement an information management strategy for the organization.
- The OCL will finalize and implement an information technology strategy and infrastructure investment plan.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Information Technology Security	This risk was identified as a result of the Internal Audit of the Lobbyists Registration System conducted in 2012–13. This risk was also documented in the Corporate Risk Profile, updated in 2013–14. A Corporate Security Plan, including an IT Security Plan, was developed in response to the audit finding. The OCL will also complete the roll-out of a segregated network in 2015–16 which provides safe storage of sensitive information. Policies and practices around the use of the network will be developed and training will be provided to staff.	Compliance and Enforcement Internal Services
Integrity and accessibility of the Lobbyists Registration System	It is important for LRS data integrity that information be posted in the Registry on a timely basis. The OCL is improving the integrity of the information contained in the Registry by educating lobbyists about the timelines for submitting monthly communication reports, with a view to improving the timeliness of disclosures by lobbyists. The OCL will keep the documentation of the Registry's processes up to date to ensure long-term integrity of the Registry. A secure development environment for the Lobbyists Registration System on the segregated network will allow the OCL to update, mine and report on Registry data internally.	Registry of Lobbyists Outreach and Education
Lobbyists fail to comply with the *Lobbying Act* because they do not understand the requirements	This risk was documented in the Corporate Risk Profile, updated in 2013–14. To address this risk, the OCL is implementing a more strategic approach to compliance verification. Advisory letters will be issued to ensure that those who should register understand the requirements of the Act and register if required. In addition, the OCL is focusing efforts on raising awareness of the timelines for filing monthly communication reports prescribed in the *Lobbying Act*.	Registry of Lobbyists Outreach and Education Compliance and Enforcement

In managing the information technology (IT) infrastructure that supports the Registry of Lobbyists and other systems, a number of risks related to IT security have been identified. Potential implications for such risks include a loss of confidence in the information contained in the Registry. The OCL continues to strengthen its management accountability framework to mitigate these risks. A Corporate Security Plan was developed which provides for the development of an IT Security Policy. Both were completed and approved in 2014–15. The introduction of a segregated network in 2014–15 has enhanced the security environment in two

key areas: protection of sensitive information relating to compliance files, and facilitation of the development of the Lobbyists Registration System (LRS).

The integrity of the Registry data and easy access by Canadians are paramount to ensuring transparency of lobbying activities. The OCL reviews and approves lobbyists' registrations and ensures that the Registry is available with minimum system interruptions. The replication of the LRS on the segregated network will provide for a more efficient planning environment for Registry improvements, within a secure development space.

In 2013–14, about 12% of monthly communication reports were filed late. This may be a result of registered individuals, organizations and corporations not being fully aware of disclosure requirements, including timeliness. In 2014–15, the OCL improved notifications in the Registry so that lobbyists who file late monthly communication reports are made aware that they have done so. Outreach products are being improved to emphasize the importance of adhering to the prescribed timelines.

Individuals, organizations and corporations may fail to register because they are not aware that the *Lobbying Act* applies to them. The OCL is increasing the number of advisory letters sent to potential registrants to ensure that those at risk of non-compliance are made aware of the requirements of the Act. This will be achieved by continuing to implement more strategic compliance verification activities.

An Audit and Evaluation Committee (AEC) was established in 2009 as an independent advisory committee to the Commissioner of Lobbying. The AEC provides objective advice and recommendations to the Commissioner regarding management, control and governance frameworks and processes. The AEC meets four times a year.

Planned Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
4,452,540	4,552,540	4,452,540	4,452,540

Human Resources (Full-Time Equivalents [FTEs])

2015–16	2016–17	2017–18
28	28	28

Budgetary Planning Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2012–13 Expenditures	2013–14 Expenditures	2014–15 Forecast Spending	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
Strategic Outcome: Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.							
Registry of Lobbyists	1,124,001	887,751	975,373	1,029,060	1,052,172	1,029,060	1,029,060
Outreach and Education	924,150	732,456	773,522	694,327	709,921	694,327	694,327
Compliance and Enforcement	1,019,962	1,080,788	1,163,074	1,136,392	1,161,914	1,136,392	1,136,392
Subtotal	3,068,113	2,700,995	2,911,969	2,859,779	2,924,007	2,859,779	2,859,779
Internal Services Subtotal	1,677,201	1,762,528	1,822,831	1,592,761	1,628,533	1,592,761	1,592,761
Total	4,745,314	4,463,523	4,734,800	4,452,540	4,552,540	4,452,540	4,452,540

The OCL's spending has remained fairly constant over the last few years. The decrease in expenditures in 2013–14 compared to 2012–13 was due primarily to a 5% (or $230K) budget reduction announced in Budget 2012.

The increase in spending when comparing the 2013–14 Expenditures and the 2014–15 Forecast Spending is due primarily to the payment in arrears of $106K as well as new development of the

Lobbyists Registration System ($130K) and the Case Management System ($80K). The remaining difference is a decrease of $45K in other professional services.

The difference in planned spending for 2015–16 compared to future years is the result of the anticipated lapse to be carried forward from 2014–15 of approximately $100K. Otherwise, the planned spending for future years is expected to remain constant.

Alignment of Spending with the Whole-of-Government Framework

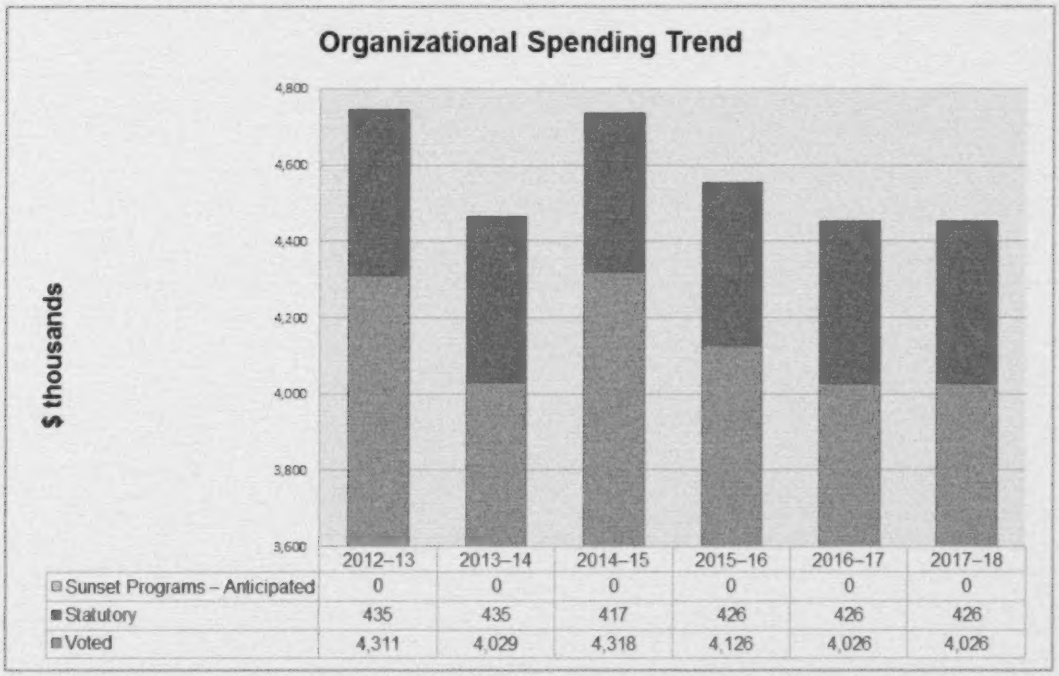
Alignment of 2015–16 Planned Spending with the Whole-of-Government Framework [ii] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2015–16 Planned Spending
Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making	1.1 Registry of Lobbyists	Government Affairs	A transparent, accountable, and responsive government	1,052,172
	1.2 Outreach and Education	Government Affairs	An accountable, transparent, and responsive government	709,921
	1.3 Compliance and Enforcement	Government Affairs	An accountable, transparent, and responsive government	1,161,914

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic Affairs	
Social Affairs	
International Affairs	
Government Affairs	2,924,007

Organizational Spending Trend



	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	435	435	417	426	426	426
Voted	4,311	4,029	4,318	4,126	4,026	4,026

The figure above illustrates the spending trend for the OCL from 2012–13 to 2017–18.

Actual spending corresponds to total expenditures as published in the Public Accounts of Canada. The forecast spending reflects the expected expenditures for 2014–15. The 2015–16 planned spending reflects the resources approved through Main Estimates, and the anticipated lapse to be carried forward from 2014–15. The planned spending for 2016–17 and 2017–18 reflects the approved resources.

The actual spending for 2013–14 and the forecast spending for 2014–15 show a decrease compared to the 2012–13 actual spending. The decrease is due mainly to the 5% budget reduction of ($230K) announced in Budget 2012.

The variance in the 2015–16 planned spending and future years is the result of the anticipated lapse to be carried forward from 2014–15 of approximately $100K. Otherwise, the planned spending for future years is expected to remain constant.

Estimates by Vote

For information on the Office of the Commissioner of Lobbying's organizational appropriations, consult the *2015–16 Main Estimates* on the Treasury Board of Canada Secretariat website[iii].

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

Program 1.1: Registry of Lobbyists

Description

The OCL maintains an online Registry that makes information about lobbying activities public, including which designated public office holders were lobbied and on what subjects. The Registry is user-friendly, searchable and downloadable. The OCL reviews and approves lobbyists' registrations, and provides advice and technical support related to the Registry, the *Lobbying Act* and the *Lobbyists' Code of Conduct*.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
1,029,060	1,052,172	1,029,060	1,029,060

Human Resources (Full-Time Equivalents [FTEs])

2015–16	2016–17	2017–18
7	7	7

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Lobbyists register and report their lobbying activities in accordance with the *Lobbying Act*.	Total number of lobbyists active during the fiscal year	8,400	March 31, 2016
	Total registration activities during the fiscal year	22,000	March 31, 2016
Canadians access information about lobbying activities through the Registry of Lobbyists.	Total times Registry information is accessed during the fiscal year	700,000	March 31, 2016

Planning Highlights

In order to achieve the expected results, the OCL plans to undertake the following activities:

- The OCL will replicate the Registry data and LRS functionality on its internal segregated network. The LRS development environment will be used to update, mine and report on Registry data internally. It will also be used to develop cost-effective options for the long-term maintenance and development of the LRS.

- The OCL will continue to improve registration tools to help lobbyists register and report their lobbying activities in accordance with the Act.

Program 1.2: Outreach and Education

Description

The OCL undertakes research to inform the development and delivery of its education and outreach products and activities. Outreach activities raise awareness about the requirements of the *Lobbying Act* and the *Lobbyists' Code of Conduct*. Outreach audiences include but are not limited to lobbyists, their clients and public office holders.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
694,327	709,921	694,327	694,327

Human Resources (FTEs)

2015–16	2016–17	2017–18
7	7	7

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Outreach and education lead to new registrations.	New registrations during the fiscal year	1,200	March 31, 2016
Lobbyists are aware of the requirement to file accurate monthly communication reports in a timely manner.	Percentage of monthly communication reports that are accurate	90%	March 31, 2016
	Percentage of monthly communication reports that are filed in a timely manner	90%	March 31, 2016

Planning Highlights

In order to achieve the expected results, the OCL plans to undertake the following activities:

- In 2015–16, the OCL will finalize, implement and communicate the revised *Lobbyists' Code of Conduct*. The OCL will also develop the necessary guidance and tools for lobbyists to ensure that those who are subject to the Code can comply.
- The OCL will implement additional tools to garner feedback on whether outreach activities raise stakeholders' awareness and understanding of the *Lobbying Act* and the *Lobbyists'*

Code of Conduct. The information collected will allow the OCL to undertake an evaluation of the program in 2015–16 in order to assess its effectiveness.

- The communications strategy to reduce the rate of late monthly communication reports filed by lobbyists will be reviewed and outreach products will be revised as needed to further emphasize filing deadlines.

Program 1.3: Compliance and Enforcement

Description

The OCL conducts monitoring and compliance verification activities to ensure that registrable lobbying activity is properly reported, and information provided by lobbyists is thorough, accurate and complete. Suspected and alleged non-compliance with the *Lobbying Act* and the *Lobbyists' Code of Conduct* is reviewed and, where appropriate, formal investigations are undertaken to ensure that lobbying activities are ethical and transparent. The Commissioner reports findings and conclusions in Reports on Investigation submitted for tabling in Parliament. The OCL also reviews applications for exemption from the five-year post-employment prohibition on lobbying to ensure that exemptions are granted only when to do so would be consistent with the purposes of the Act.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
1,136,392	1,161,914	1,136,392	1,136,392

Human Resources (FTEs)

2015–16	2016–17	2017–18
8	8	8

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Individuals, corporations and organizations engaged in lobbying activity comply with the *Lobbying Act* and the *Lobbyists' Code of Conduct*.	Percentage of allegations of non-compliance that are assessed	100%	March 31, 2016
	Percentage of individuals, corporations and organizations subject to compliance measures that demonstrated improved compliance in the ensuing twelve month period	98%	March 31, 2016
	Percentage of individuals, corporations and organizations subject to verification that are found to be compliant with the Act	90%	March 31, 2016

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Former designated public office holders who request exemptions to the five-year prohibition on lobbying receive timely decisions in order to facilitate compliance with the *Lobbying Act*.	Percentage of exemption reviews for which the letter of intent is completed within 60 days	100%	March 31, 2016

Planning Highlights

In order to achieve the expected results, the OCL plans to undertake the following activities:

- Refine the compliance verification activities introduced in 2014–15.
- Increase the number of advisory letters sent to potential registrants.
- Operationalize the automated case management system which was installed in 2014–15, which includes the development and documentation of procedures, as well as training for staff. The system will improve the management of compliance files and allow for more efficient compliance analysis.
- Continue to review applications for exemption from the five-year prohibition on lobbying in a manner consistent with established service standards.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Given the mandate of the OCL to develop and implement educational programs to foster public awareness of the requirements of the *Lobbying Act*, Communications Services are not included in Internal Services, but rather form part of the Outreach and Education program.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
1,592,761	1,628,533	1,592,761	1,592,761

Human Resources (FTEs)

2015–16	2016–17	2017–18
6	6	6

Planning Highlights

The OCL will continue to strengthen its management accountability framework, including planning and reporting instruments such as its Performance Measurement Framework and Strategy, Integrated Business and Human Resources Plan, Information Management/Information Technology Strategic Plan, and Security and Business Continuity Plans. The implementation of a Multi-Year Evaluation Plan will facilitate scoping of future evaluative work, including developing and implementing data collection tools and undertaking an evaluation of the Outreach and Education program.

The OCL plans to undertake the following activities:

- Finalize and implement an information management strategy for the organization.
- Finalize and implement an information technology strategy and infrastructure investment plan.

- Collect data on outreach activities and undertake an evaluation of the Outreach and Education program.
- Continue to collaborate with counterparts in the Offices of other Agents of Parliament and to actively participate in interdepartmental fora, including: Heads of Federal Agencies (HFA), Small Agencies Administrators' Network (SAAN), Small Agencies Finance Action Group (SAFAG), and Heads of Information Management and Heads of Information Technology of Small Agencies (HOIT)

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations provides a general overview of the operations of the Office of the Commissioner of Lobbying. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented condensed statement of operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Report on Plans and Priorities are prepared on an expenditure basis, amounts differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, can be found on the Office of the Commissioner of Lobbying's website[iv].

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31
(dollars)

Financial Information	2014–15 Estimated Results	2015–16 Planned Results	Difference
Total expenses	5,242,020	5,340,507	(98,487)
Total revenues	-	-	-
Net cost of operations	5,242,020	5,340,507	(98,487)

The increase from the 2014–15 estimated results to the 2015–16 planned results represents 1.9% of the total expenses. The difference is due primarily to a decrease in personnel costs ($213K) and an increase in the amortization cost ($27K), IT development ($297K) and a combined decrease in all other remaining cost ($13K).

Supplementary Information Tables

The supplementary information tables listed in the *2015–16 Report on Plans and Priorities* can be found on the Office of the Commissioner of Lobbying's website.

- Departmental Sustainable Development Strategy[v]; and
- Upcoming Internal Audits and Evaluations[vi] over the next three fiscal years.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[vii] publication. The tax measures presented in the ***Tax Expenditures and Evaluations*** publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding

Reports on Plans and Priorities: These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.
A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

[i] Justice Canada – *Lobbying Act*, R.S.C., 1985, c. 44 (4th Supp.), http://laws.justice.gc.ca/eng/acts/L-12.4/

[ii] Whole-of-Government Framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

[iii] *2015–16 Main Estimates*, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/me-bpd-eng.asp

[iv] Future Oriented Financial Statements 2015–16, http://www.ocl-cal.gc.ca/eic/site/012.nsf/eng/01406.html

[v] Organizational Sustainable Development Strategy, http://www.ocl-cal.gc.ca/eic/site/012.nsf/eng/01407.html

[vi] Upcoming Internal Audits and Evaluations, http://www.ocl-cal.gc.ca/eic/site/012.nsf/eng/01408.html

[vii] *Tax Expenditures and Evaluations*, http://www.fin.gc.ca/purl/taxexp-eng.asp